

STATE OF LOUISIANA LEGISLATIVE AUDITOR

**Bossier Parish Community College
Louisiana Community and
Technical College System
State of Louisiana
Bossier City, Louisiana**

December 10, 2003



Financial and Compliance Audit Division

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**BOSSIER PARISH COMMUNITY COLLEGE
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA**
Bossier City, Louisiana

Management Letter
Dated November 7, 2003

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the parish clerk of court.

December 10, 2003



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November 7, 2003

**BOSSIER PARISH COMMUNITY COLLEGE
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA**
Bossier City, Louisiana

As part of our audit of the Louisiana Community and Technical College System's financial statements for the year ended June 30, 2003, we considered Bossier Parish Community College's internal control over financial reporting; we examined evidence supporting certain accounts and balances material to the System's financial statements; and we tested the college's compliance with laws and regulations that could have a direct and material effect on the system's financial statements as required by *Government Auditing Standards*. In addition, we considered Bossier Parish Community College's internal control over compliance with requirements that could have a direct and material effect on a major federal program, as defined in the Single Audit of the State of Louisiana, and we tested the college's compliance with laws and regulations that could have a direct and material effect on the major federal programs as required by the U.S. Office of Management and Budget Circular A-133.

The annual financial report of Bossier Parish Community College is not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The college's accounts are an integral part of the Louisiana Community and Technical College System's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

In our prior management letter for Bossier Parish Community College for the year ended June 30, 2001, we reported findings relating to inconsistent application of tuition and fee payment policies and computer services control weaknesses. These findings have been resolved by management.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this management letter or in the Single Audit Report of the State of Louisiana.

This letter is intended for the information and use of the college and its management and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this letter is a public document and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Grover C. Austin".

Grover C. Austin, CPA
First Assistant Legislative Auditor